

Reported Recommending
Ind. Postponed
Passed House
Failed to Pass House
Passed Senate
Failed to Pass Senate

House File 252

February 12, 1947.
Old Age Assistance.

By HEDIN and SCHWENGEL.

A BILL FOR

An Act to amend section two hundred forty-nine point thirty-
— six (249.36), Code 1946, relating to per capita tax levied
— for purposes of old age assistance.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 Section 1. Section two hundred forty-nine point thirty-
- 2 six, (249.36), Code 1946, is amended by striking all of the
- 3 first paragraph of said section following the period in line
- 4 six (6) thereof.

EXPLANATION OF H. F. 252

This bill would repeal the old head tax at the rate of two dollars (\$2.00) per year, to and including 1936, which was levied for old age assistance at the beginning of the state program for such assistance. This tax is still carried as a lien on real estate, public officials are obliged to keep current records on it, and the provisions to be repealed require employers to see that the tax is paid.

At this date employers consistently ignore the provisions as to them, and certainly it would be an imposition on employers to require them to see to the payment by their employees of taxes now from 11 to 13 years past due. The employers' duties could be performed only by constant checking and re-checking of their changing employee staffs.

Current collections result almost entirely from the provisions of the law making the tax a lien on real estate. The collections from various counties by reason of these provisions are very uneven. In some counties which have had a real estate boom recent collections have been moderately substantial. In most others they have been practically nil. In a normal real estate market that will soon be the case in all counties.

The tax is now more of a tax on the energies of public officials and abstracters of real estate titles and a general public aggravation than it is a revenue producing measure.